

“Exhibit J-5”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

January 19, 2007
Invoice No. 357330

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00005

Claims Administration and Objections

11/01/06 S Strong	.30 Review draft objections to PBGC claims (0.3).
11/01/06 S Strong	.30 Review draft of stipulated order to extend bar date for DLs (0.2); exchange emails with L. Schwartzer and A. W. Jarvis regarding same (0.1).
11/01/06 A Tsu	1.10 Reviewing incoming message from E. Barnes, Pension Benefit Guarantee Corp regarding stipulation to file single proof of claim against all debtors (.1); telephone message for J. Miller regarding same (.1); drafting email to J. Miller regarding same (.2); telephone conference with E. Barnes regarding same (.2); follow up regarding upcoming hearing on disclosure statement to answer questions asked by E. Barnes (.3); reviewing incoming message from J. Miller (.1); returning telephone call to J. Miller regarding same (.1).
11/02/06 A Jarvis	.20 Correspondence on PBGC claim.
11/03/06 S Strong	.40 Review claims dockets and certain large claims filed to date (0.4).
11/07/06 S Strong	.30 Work regarding PBGC claims issues (0.4).

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11/08/06 A Jarvis	.20 Correspondence on claim of USA Real Estate.
11/08/06 A Jarvis	.20 Correspondence on questions on proofs of claim.
11/09/06 A Jarvis	.30 Correspondence on hearing on USA Real Estate Group motion.
11/09/06 A Jarvis	1.30 Telephone conference with J. Atkinson, S. Smith, S. C. Strong and M. Haftl regarding USA Capital Realty, response to motion.
11/09/06 A Jarvis	.20 Correspondence on USA Real Estate deposition.
11/09/06 A Jarvis	.30 Correspondence on assignment motion.
11/20/06 S Cummings	.50 Review of filed proof of claims in preparation of objections.
11/21/06 S Cummings	5.00 Analysis of PCGC's proofs of claims.
11/21/06 S Cummings	.80 Continued review of filed proofs of claims in preparation for objections.
11/21/06 S Strong	.60 Review and analysis of claims filed by PBGC (0.6).
11/21/06 S Strong	.90 Review and analysis of claims dockets in 5 debtors cases and analyze need regarding objections to claims needed (0.1).
11/22/06 S Cummings	3.00 Continued review of filed proofs of claims in preparation for objections.
11/22/06 S Strong	.50 Analysis of claims filed against USACM (0.5).
11/24/06 S Cummings	1.20 Continued review of filed proofs of claims in preparation for objections.
11/27/06 S Cummings	9.50 Continued review of filed proofs of claims in preparation for objections.
11/27/06 A Jarvis	.30 Correspondence on \$2.6 million in collection account issue.
11/27/06 A Jarvis	.30 Additional correspondence on \$2.6 million collection account issue.

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11/28/06 S Cummings	4.60	Preparation of objection to PBGC's claims.
11/28/06 S Cummings	3.50	Continued review of filed proofs of claims in preparation for objections.
11/28/06 A Jarvis	.20	Telephone conference with B. Higgins, S. C. Strong and S. Smith regarding issues respecting the \$2.6 million pre-petition amount held in collection account.
11/28/06 S Strong	.20	Review status of Funds objections to PBGC claims (0.2).
11/29/06 S Cummings	1.20	Continued preparation of objection to PBGC's claims.
11/29/06 S Cummings	4.50	Continued review of filed proofs of claims in preparation for objections.
11/30/06 S Cummings	4.30	Preparation of omnibus objections to filed proofs of claim.
11/30/06 S Cummings	.50	Continued analysis of fund liability to PBGC claims.
11/30/06 A Jarvis	.50	Correspondence on Liberty Bank claim.
11/30/06 A Jarvis	.40	Correspondence on questions from investors involving prepaid interest.
11/30/06 A Jarvis	.20	Work on claims objections, 3018 motions.
11/30/06 A Jarvis	.50	Correspondence with committees on claims objections, voting issues, 3018 motions.
11/30/06 S Strong	.60	Evaluate legal issues concerning PBGC claims and potential objections (0.4); review statutory language regarding same (0.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$9,408.00

“Exhibit J-6”

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Matter No. 34585-00006

Employee Benefits/Pensions

11/02/06 K Applegate	2.80	Review of PBGC objection (1.6); review of distress termination provisions (1.2).
11/02/06 E Monson	1.40	Review and analyze PBGC objection to Disclosure Statement to prepare response.
11/02/06 E Monson	.50	Review research on priority issues.
11/03/06 K Applegate	2.50	Review and finalize the changes to the liquidation trust (.6); analyze issues on terminating the plan (.5); revisions to the PBGC disclosures (.5); telephone message from Erika Barnes at the PBGC on terminating the plan (.1); determine distress termination requirements and applicability to the controlled group (.8).
11/03/06 K Applegate	.50	Analyze plan termination issues.
11/03/06 E Monson	.20	Review voice mail message from Erica Barnes and return call to E. Barnes.
11/03/06 E Monson	1.00	Analyze PBGC issues and draft and circulate lengthy e-mail to client regarding issues.
11/03/06 E Monson	1.50	Work on insert on PBGC issues to Disclosure Statement.

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11/03/06 S Waterman	.50 Analyze PBGC termination and claim issues relating to PBGC.
11/06/06 K Applegate	2.50 Read the revised plan and analyze impact (1.7); telephone calls with Frank Anderson and Erika Barnes on the stipulation (.3); telephone calls on the PBGC disclosures in the plan (.2); revisions to the PBGC disclosures (.3).
11/06/06 S Waterman	.40 Review and revise PBGC language.
11/07/06 K Applegate	1.20 Address stipulation issue for the plan (.3); draft response to the PBGC on the need to file 15 claims against the 5 debtors (.9).
11/07/06 E Monson	.20 Review e-mail from K. Applegate to PBGC.
11/08/06 K Applegate	.40 Consider response to the PBGC plan objection.
11/08/06 E Monson	.50 Send e-mails to L. Schwartz and J. McPherson regarding retention order, review draft of order and send reply e-mail.
11/10/06 K Applegate	.30 Review of e-mails from Haftl on plan administration.
11/21/06 K Applegate	.90 Review PBGC objections (.9).
11/22/06 K Applegate	.20 Follow up on the payment of invoices for the defined benefit plan.
11/28/06 K Applegate	.30 Evaluate need for corporate action for retirement plan trust (.1); review and send documents (.2).
11/28/06 G Winger	.90 Draft resolutions for Bank to authorize execution of checks.
11/29/06 K Applegate	.50 Analyze pension plan liability (.2); review of Affiliated Service Group Rules (.3).
11/30/06 K Applegate	.90 Review affiliated service group rules (.9).

TOTAL FOR LEGAL SERVICES RENDERED

\$4,983.00

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January 19, 2007
Invoice No. 357332

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00007

Fee / Employment Applications

11/03/06 C Hurst	.60 Gather lists of largest investors, creditors; correspond with proposed foreclosure counsel and forward PDF lists.
11/07/06 B Kotter	.20 Review e-mail from R. Charles regarding fee and monthly statement (.2).
11/08/06 B Kotter	.70 Work on September monthly statement (1.2); follow-up on fee order (.1).
11/08/06 S Strong	.10 Exchange emails with R. Charles regarding professional fee statements (.1).
11/09/06 A Jarvis	.10 Correspondence with G. Garman regarding fee issues.
11/14/06 B Kotter	.40 Receive and review Ray Quinney & Nebeker and Mesirow Fee Orders (.2); forward to S. Smith (.1); respond to S. Smith regarding fee order (.1).
11/14/06 C Hurst	1.90 Prepare spreadsheet; distribute October time for loan allocation to pertinent attorneys.
11/15/06 C Hurst	.30 Work on October fee allocation attorney detail.

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11/16/06 D Monson	.20 Review time entries for allocations to Borrowers and Direct Lenders of delinquent loans.	
11/16/06 E Monson	.40 Review bills for loan allocation.	
11/16/06 C Hurst	3.50 Review, analyze October loan allocation.	
11/17/06 B Kotter	1.20 Prepare monthly statement in accordance with Administrative Procedures Order (2.4).	
11/21/06 E Monson	.40 Discussion with C. Hurst regarding allocation issues (.2); work on allocations (.2).	
11/24/06 B Kotter	.30 Work on Monthly Statement (.6).	
11/28/06 A Jarvis	.20 Correspondence regarding FTI fee statements.	
11/28/06 B Kotter	1.70 Review bills for monthly statement and eventual fee application (3.4).	
11/29/06 B Kotter	.70 Continue work on monthly statement and fee application (1.4).	
11/29/06 S Strong	.20 Work on accounting issues concerning Funds assets, and possible retention of KPMG to review same (.2).	
11/30/06 B Kotter	1.80 Continue work on monthly statement (3.6).	
TOTAL FOR LEGAL SERVICES RENDERED		\$2,541.50

“Exhibit J-8”

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FACSIMILE NO. (801) 532-7543

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Debtor USA Commercial Mortgage Co., et al.
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January 19, 2007
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For Legal Services Rendered Through November 30, 2006

Thomas J. Allison

Matter No. 34585-00008

Fee / Employment Objections

11/16/06 S Strong	.40 Review USTs notices of objection to various professionals fee statements (0.3); exchange emails with S. Smith regarding same (0.1).
11/28/06 B Kotter	.80 Review of FT1 Monthly Statements.

TOTAL FOR LEGAL SERVICES RENDERED

\$256.00

“Exhibit J-9”

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FACSIMILE NO. (801) 532-7543

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Debtor USA Commercial Mortgage Co., et al.
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Invoice No. 357334

For Legal Services Rendered Through November 30, 2006

Matter No. 34585-00011

Litigation

11/02/06 A Tsu	8.30 Review to locate documents to support potential claims.
11/03/06 A Tsu	6.80 Searching and reviewing documents on summation to locate documents to support potential claims.
11/06/06 A Tsu	.70 Reviewing email documents in preparation for drafting complaint.
11/06/06 A Tsu	.50 Reviewing incoming message and confidentiality agreement for interested purchasers in USACM, review potential purchaser's revisions to USA Confidentiality Agreement (.2); creating redline of same (.2); reviewing second potential purchaser's changes to USA Confidentiality Agreement (.1).
11/06/06 A Tsu	.20 Reviewing incoming message from D. Monson regarding how to proceed with Binford Loan issues relating to balance held in trust by Fidelity (.1); responding to same (.1).
11/08/06 A Jarvis	.20 Correspondence on resolution of Canepa motion for relief from stay.

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11/08/06 E Monson	.30 Review adversary complaint involving Binford Medical.
11/10/06 A Tsu	1.30 Reviewing emails for information regarding 10-90.
11/15/06 S Cummings	4.10 Analysis of Federal Debt Collection Procedures Act and possible application in present action.
11/15/06 A Tsu	4.20 Conducting summation searches regarding potential claims (2.1); begin review of documents obtained from search results for relevant emails (2.1).
11/16/06 A Tsu	2.70 Searching and reviewing emails for documents supporting potential claims.
11/16/06 A Tsu	.20 Review documents in support of potential claims (.2).
11/16/06 A Tsu	.40 Telephone conference with A. Parlan regarding FTDF claims (.2); follow up with J. Miller at BMC regarding same (.2).
11/17/06 B Kotter	3.40 Draft e-mail to B. Olson regarding Standard Property matter (.4); exchange e-mail (.3); review file in advance of appellate issues and deadlines (2.4); phone call with B. Olson regarding matter (.3).
11/17/06 S Strong	.50 Review pending litigation and appeals involving debtors (0.2); review recently filed documents regarding same (0.3).
11/17/06 A Tsu	.10 Reviewing incoming message from A. Parlen regarding FTDF claims (.1).
11/20/06 E Monson	.20 Review letter from K. Tschopik regarding Weddell litigation.
11/20/06 E Monson	.30 Draft e-mail to L. Schwartz and J. McPherson regarding James Lee appeal brief and review reply e-mail and brief review of appellate brief.

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11/20/06 A Tsu	.30	Reviewing incoming messages from A. Parlen regarding FTDF claims and NV State Bank Claims (.2); Responding to same (.1).
11/20/06 A Tsu	.20	Reviewing incoming message from A. Parlen regarding mailing matrix (.1); following up on same (.1).
11/20/06 A Tsu	.20	Reviewing incoming message from E. Karasik regarding FTDF claims (.1); follow up and responding to same (.1).
11/21/06 A Jarvis	.20	Correspondence regarding meeting regarding litigation issues.
11/21/06 B Kotter	.30	Work on drafting 2004 motion/order for J. Milanowski.
11/21/06 E Monson	1.10	Send e-mails to L. Schwartz regarding Botaba Realty litigation and review replies (.3); review litigation files to determine status (.8).
11/21/06 S Strong	.20	Review and analyze issues raised in email from L. Schwartz regarding Fox Hills litigation.
11/21/06 A Tsu	4.60	Document review for documents in support of potential claims/defenses.
11/21/06 A Tsu	.10	Review incoming message from S. Smith regarding FTDF claims.
11/22/06 B Kotter	1.80	Review e-mail exchange regarding 2004 Motion and Order (.4); draft and revise motion/order per comments from counsel (.9); e-mail to RQN team regarding Rule 30(b)(6) designation requirements (.2); review additional e-mail comments from committee counsel (.3).
11/22/06 E Monson	.60	Review Botaba Realty litigation and review of complaint.
11/22/06 A Tsu	5.50	Continued document review.
11/27/06 A Jarvis	.30	Correspondence on Standard Development litigation.
11/27/06 A Jarvis	.30	Correspondence on tomorrow's hearing.

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11/27/06 A Jarvis	.10 Correspondence on tomorrow's hearing.
11/27/06 A Tsu	7.20 Continued document issues for evidence supporting claims/defenses.
11/28/06 A Jarvis	.20 Correspondence on USA Realty deposition.
11/28/06 A Jarvis	.30 Correspondence on contemplated 2004 examinations.
11/28/06 A Jarvis	.20 Correspondence regarding discovery issues.
11/29/06 A Jarvis	.30 Correspondence on discovery issues.
11/29/06 A Jarvis	.50 Correspondence on proposed 2004 examinations.
11/29/06 A Jarvis	.30 Correspondence on 2004 examination of J. Milanowski.
11/29/06 A Jarvis	.20 Review correspondence from L. Schwartz regarding litigation issues under plan.
11/29/06 B Kotter	.40 Initial review of subpoena from Jones Vargas (.4).
11/29/06 E Monson	.40 Review e-mail on Botaba litigation on relief from stay issues and send reply.
11/29/06 E Monson	.30 Draft e-mail to B. Hagen regarding Palm Terrace litigation and send her a copy of the contact list from file.
11/30/06 P Hunt	8.90 Continue to read and comment on liquidation trust agreement (.9); analyze treatment of post confirmation entities under plan (.3); draft memorandum regarding plan treatment of Debtors post confirmation (1.7); analyze class treatment in plan/liquidation trust agreement (2.8); draft memorandum regarding USACM post-confirmation date issues (3.2).
11/30/06 B Kotter	2.10 Revisions to 2004 Motion/Order/Subpoena for Milanowski (.7); review subpoena from Jones Vargas (.2); respond to subpoena by reviewing documents (1.1); brief phone call with Tawney at Jones Vargas regarding production (.1).

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11/30/06 S Strong

.30 Analyze issues regarding subpoena issued by
certain JV Lenders (0.2); review email from B.
J. Kotter to J. Chubb conveying subpoenaed
documents (0.1).

TOTAL FOR LEGAL SERVICES RENDERED

\$14,975.00